

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA	)	
	)	No.
v.	)	
	)	Violations: Title 26, United States Code,
JOSEPH COOK	)	Section 7203
	)	

COUNT ONE

The UNITED STATES ATTORNEY charges:

1. At times material to this Information:
 - a. Defendant JOSEPH COOK was a resident of the Village of Channahon, Illinois (“Channahon”), located in Will and Grundy Counties in the Northern District of Illinois.
 - b. Defendant COOK earned gross income, including as the President of the Village of Channahon, as an employee of Will County’s Engineering Department, and as a project manager or consultant for private businesses.
 - c. In December 2006, defendant JOSEPH COOK incorporated Phase One Solutions, Inc. (“Phase One”), which was an Illinois corporation located in Channahon, Illinois, and which was engaged in consulting services for private businesses. Defendant COOK was the sole owner and officer of Phase One. From December 2006 through 2008, defendant COOK earned gross income from Phase One.
 - d. From 2005 through 2008, defendant COOK earned approximately \$250,000 in gross income from these and other sources.

2. During the calendar year 2005, in the Northern District of Illinois, Eastern Division,

JOSEPH COOK,

defendant herein, received gross income of approximately \$69,672 from Channahon, Will County, and a private business.

3. By reason of such gross income, defendant COOK was required by law, following the close of the calendar year 2005 and on or before April 17, 2006, to file an income tax return (Form 1040) with the District Director of Internal Revenue for the Internal Revenue District of Chicago or another authorized representative of the Internal Revenue Service, stating specifically the items of his income and any deductions and credits to which he was entitled.

4. Knowing all of the foregoing facts, defendant COOK willfully failed to file the required income tax return with that District Director of Internal Revenue, with that Director of the Internal Revenue Service Center, or with any other proper officer of the United States;

In violation of Title 26, United States Code, Section 7203.

COUNT TWO

The UNITED STATES ATTORNEY further charges:

1. The allegations in paragraph 1 of Count One of this indictment are realleged here.

2. During the calendar year 2006, in the Northern District of Illinois, Eastern Division,

JOSEPH COOK,

defendant herein, received gross income of approximately \$82,542 from Channahon, a private business, Phase One, and other sources.

3. By reason of such income, defendant COOK was required by law, following the close of the calendar year 2006 and on or before April 16, 2007, to file an income tax return (Form 1040) with the District Director of Internal Revenue for the Internal Revenue District of Chicago or another authorized representative of the Internal Revenue Service, stating specifically the items of his income and any deductions and credits to which he was entitled.

4. Knowing all of the foregoing facts, defendant COOK willfully failed to file the required income tax return with that District Director of Internal Revenue, with that Director of the Internal Revenue Service Center, or with any other proper officer of the United States;

In violation of Title 26, United States Code, Section 7203.

COUNT THREE

The UNITED STATES ATTORNEY further charges:

1. The allegations in paragraph 1 of Count One of this indictment are realleged here.

2. During the calendar year 2007, in the Northern District of Illinois, Eastern Division,

JOSEPH COOK,

defendant herein, received gross income of approximately \$60,304 from Channahon, Phase One, and other sources.

3. By reason of such income, defendant COOK was required by law, following the close of the calendar year 2007 and on or before April 15, 2008, to file an income tax return (Form 1040) with the District Director of Internal Revenue for the Internal Revenue District of Chicago or another authorized representative of the Internal Revenue Service, stating specifically the items of his income and any deductions and credits to which he was entitled.

4. Knowing all of the foregoing facts, defendant COOK willfully failed to file the required income tax return with that District Director of Internal Revenue, with that Director of the Internal Revenue Service Center, or with any other proper officer of the United States;

In violation of Title 26, United States Code, Section 7203.

COUNT FOUR

The UNITED STATES ATTORNEY further charges:

1. The allegations in paragraph 1 of Count One of this indictment are realleged here.

2. During the calendar year 2008, in the Northern District of Illinois, Eastern Division,

JOSEPH COOK,

defendant herein, received gross income of approximately \$39,066 from Channahon, Phase One, and other sources.

3. By reason of such income, defendant COOK was required by law, following the close of the calendar year 2008 and on or before April 15, 2009, to file an income tax return (Form 1040) with the District Director of Internal Revenue for the Internal Revenue District of Chicago or another authorized representative of the Internal Revenue Service, stating specifically the items of his income and any deductions and credits to which he was entitled.

4. Knowing all of the foregoing facts, defendant COOK willfully failed to file the required income tax return with that District Director of Internal Revenue, with that Director of the Internal Revenue Service Center, or with any other proper officer of the United States;

In violation of Title 26, United States Code, Section 7203.

COUNT FIVE

The UNITED STATES ATTORNEY further charges:

1. Paragraphs 1(a) and (c) are realleged here.
2. At times material to this Count, during the calendar year 2007, Phase One had gross receipts of approximately \$65,210.
3. During the calendar year 2007, in the Northern District of Illinois, Eastern Division,

JOSEPH COOK,

defendant herein, was responsible by law, following the close of the calendar year 2007 and on or before March 16, 2008, to file an income tax return (Form 1120) with the District Director of Internal Revenue for the Internal Revenue District of Chicago or another authorized representative of the Internal Revenue Service, stating Phase One's gross receipts and any deductions and credits to which he was entitled.

4. Knowing all of the foregoing facts, defendant COOK willfully failed to file the required income tax return with that District Director of Internal Revenue, with that Director of the Internal Revenue Service Center, or with any other proper officer of the United States;

In violation of Title 26, United States Code, Section 7203.

COUNT SIX

The UNITED STATES ATTORNEY further charges:

1. Paragraphs 1(a) and (c) are realleged here.
2. At times material to this Count, during the calendar year 2008, Phase One had gross receipts of approximately \$42,953.
3. During the calendar year 2008, in the Northern District of Illinois, Eastern Division,

JOSEPH COOK,

defendant herein, was responsible by law, following the close of the calendar year 2008 and on or before March 16, 2009, to file an income tax return (Form 1120) with the District Director of Internal Revenue for the Internal Revenue District of Chicago or another authorized representative of the Internal Revenue Service, stating Phase One's gross receipts and any deductions and credits to which he was entitled.

4. Knowing all of the foregoing facts, defendant COOK willfully failed to file the required income tax return with that District Director of Internal Revenue, with that Director of the Internal Revenue Service Center, or with any other proper officer of the United States;
- In violation of Title 26, United States Code, Section 7203.

UNITED STATES ATTORNEY